

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
1ST CHOICE HEATING & COOLING I	15805	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
1ST CHOICE HEATING & COOLING INC	16601	EXHIBIT A - ASSERTED AMOUNT CLAIMS
1ST CHOICE HEATING & COOLING INC	16606	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
ABC TECHNOLOGIES INC	1168	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ADMIRAL TOOL & MFG CO OF ILLINOIS	16406	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AIRGAS EAST INC	14278	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AIRGAS EAST INC	14279	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
AIRGAS SOUTHWEST INC	14277	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMES REESE INC	9816	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC	11264	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY	7514	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC/FASTENAL COMPANY	7514	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14277	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14278	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14279	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
ARGO PARTNERS	16132	EXHIBIT A - ASSERTED AMOUNT CLAIMS
ASM CAPITAL	2317	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC	2317	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ASM CAPITAL II LP	16406	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BANK OF AMERICA N A	5423	EXHIBIT A - ASSERTED AMOUNT CLAIMS
BASF CORPORATION	16200	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
BASF CORPORATION	8012	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	2713	EXHIBIT A - ASSERTED AMOUNT CLAIMS
BEAR STEARNS INVESTMENT PRODUCTS INC	9771	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	9772	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	9798	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC/CTS CORPORATION	11256	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC/FUTABA CORPORATION OF AMERICA	9261	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAVER VALLEY MANUFACTURING INC	11186	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
BEAVER VALLEY MANUFACTURING INC	16615	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BELLSOUTH TELECOMMUNICATIONS INC	1570	EXHIBIT A - ASSERTED AMOUNT CLAIMS
BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC	12011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BREEN COLOR CONCENTRATES INC	13740	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
BURKBURNETT INDEPENDENT SCHOOL DISTRICT	2076	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
CDW COMPUTER CENTERS INC	1659	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CDW COMPUTER CENTERS INC	419	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CDW COMPUTER CENTERS INC	420	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CDW COMPUTER CENTERS INC	88	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CINGULAR WIRELESS	5084	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CINGULAR WIRELESS	5085	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CINGULAR WIRELESS	5087	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CIRCLE BROACH COMPANY INC	9541	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CLARION CORPORATION OF AMERICA	2127	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
COMPUTER PATENT ANNUITIES LP	15379	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
CONTI TECH ELASTOMER COATINGS	9079	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	10579	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	10580	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	10581	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	13775	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	14795	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	14878	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
CONTRARIAN FUNDS LLC	15211	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	15222	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	15627	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	16447	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	16479	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	16515	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
CONTRARIAN FUNDS LLC	16541	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
CONTRARIAN FUNDS LLC	16570	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	5568	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	6147	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	8012	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY	9109	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED	12691	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC	7374	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS	9112	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF IMCO INC	7237	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	12686	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	10382	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC	9792	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION	9113	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF REGENCY MCALLEN	10387	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	12690	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	12692	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD	12693	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION	9793	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC	16745	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC/SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	14141	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTROL MASTERS INC	8219	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CORUS LP	5423	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CREATIVE TECHNIQUES INC	14795	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CROWLEY TOOL CO	16132	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CROWN CREDIT COMPANY	6578	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
CTS CORPORATION	11256	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC	13458	EXHIBIT A - ASSERTED AMOUNT CLAIMS
DEMAG PLASTICS GROUP CORP	10284	EXHIBIT A - ASSERTED AMOUNT CLAIMS
ELECTRONIC SOLUTIONS INC	1201	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
EMC2 CORPORATION	14837	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
EMPRESAS CA LE TIAXCALA SA DE CV	15511	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FIRST CHOICE HEATING & COOLING INC	15804	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES	1672	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	16739	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FIRSTENERGY SOLUTIONS CORP	2342	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FLEXIBLE AUTOMATION INC	863	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FOSTER ELECTRIC USA INC	5568	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FRAENKISCHE USA LP	16511	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FREUDENBERG NONWOVENS LP EFT	5463	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FUTABA CORPORATION OF AMERICA	9261	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GCI TECHNOLOGIES INC	16570	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10191	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GENERAL ELECTRIC CAPITAL CORP	15452	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC	500	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GOBAR SYSTEMS INC	15429	EXHIBIT A - ASSERTED AMOUNT CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	14144	EXHIBIT A - ASSERTED AMOUNT CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	14145	EXHIBIT A - ASSERTED AMOUNT CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	2127	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15064	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GREER STOP NUT INC	9798	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GRUNER AG	831	EXHIBIT A - ASSERTED AMOUNT CLAIMS
HAMMOND GROUP INC	4427	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
HENKEL SURFACE TECHNOLOGIES	6497	EXHIBIT A - ASSERTED AMOUNT CLAIMS
HEWLETT PACKARD COMPANY	9352	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION	10683	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION	9995	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
ILM TOOL INC	773	EXHIBIT A - ASSERTED AMOUNT CLAIMS
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
IRON MOUNTAIN INFORMATION MANAGEMENT INC	646	EXHIBIT A - ASSERTED AMOUNT CLAIMS

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
JOHN E BENZ & CO	14297	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
JOHN E BENZ & CO	14314	EXHIBIT A - ASSERTED AMOUNT CLAIMS
JOHNSON CONTROLS INC	5976	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
JPMORGAN CHASE BANK NA	11599	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
JPMORGAN CHASE BANK NA	16616	EXHIBIT A - ASSERTED AMOUNT CLAIMS
JUDCO MANUFACTURING INC	13445	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
JUDCO MANUFACTURING INC	16012	EXHIBIT A - ASSERTED AMOUNT CLAIMS
KORTEN QUALITY SYSTEMS LTD	3640	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
KYOCERA INDUSTRIAL CERAMICS CORP	12530	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC	9816	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC	4427	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LITTELFUSE INC	6147	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	16395	EXHIBIT A - ASSERTED AMOUNT CLAIMS
LONGACRE MASTER FUND LTD	16583	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	2173	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	9079	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD/SPECIAL SITUATIONS INVESTING GROUP INC	15423	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MAC ARTHUR CORPORATION	11599	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
MAC ARTHUR CORPORATION	16616	EXHIBIT A - ASSERTED AMOUNT CLAIMS
MADISON INVESTMENT TRUST SERIES 38	2073	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MADISON INVESTMENT TRUST SERIES 38	4011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MADISON NICHE OPPORTUNITIES FUND LLC	3640	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MARQUARDT GMBH	12161	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MICROSYS TECHNOLOGIES INC	2053	EXHIBIT A - ASSERTED AMOUNT CLAIMS
MICROSYS TECHNOLOGIES INC	2054	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
MILLENNIUM INDUSTRIES CORPORATION	15211	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MINNICK RALPH D	12043	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MUSKEGON CASTINGS CORP	12186	EXHIBIT A - ASSERTED AMOUNT CLAIMS
MUSKEGON CASTINGS CORP/SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12186	EXHIBIT A - ASSERTED AMOUNT CLAIMS
NATIONAL INSTRUMENTS CORP	10400	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
NEOSONG USA INC	5053	EXHIBIT A - ASSERTED AMOUNT CLAIMS
NOVELIS CORP	15222	EXHIBIT A - ASSERTED AMOUNT CLAIMS
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
OHIO DEPARTMENT OF TAXATION	1426	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
OHIO DEPARTMENT OF TAXATION	16596	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
P & R INDUSTRIES INC EFT	11429	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PARK ENTERPRISES OF ROCHESTER INC	16395	EXHIBIT A - ASSERTED AMOUNT CLAIMS
PARKVIEW METAL PRODUCTS	13929	EXHIBIT A - ASSERTED AMOUNT CLAIMS
PARLEX CORPORATION	11190	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PARLEX CORPORATION	11191	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PARLEX CORPORATION	11193	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PBR AUSTRALIA PTY LTD	2548	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
PBR AUSTRALIA PTY LTD/SPECIAL SITUATIONS INVESTING GROUP INC	2548	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
PBR COLUMBIA LLC/SPECIAL SITUATIONS INVESTING GROUP INC	6610	EXHIBIT D-3 - ADJOURNED CLAIM TO BE EXPUNGED PURSUANT TO SETTLEMENT
PBR KNOXVILLE LLC/SPECIAL SITUATIONS INVESTING GROUP INC	5980	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
PHILLIPS PLASTICS CORPORATION	10579	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PHILLIPS PLASTICS CORPORATION	10580	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PHILLIPS PLASTICS CORPORATION	10581	EXHIBIT A - ASSERTED AMOUNT CLAIMS
PHILLIPS ROBERT	12046	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PIC PRODUCTIVITY IMPROVEMENT CTR	2173	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PLATING TECHNOLOGY INC	13775	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PORT CITY CASTINGS CORP AFFILIATE OF PORT CITY DIE CAST INC	12187	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PORT CITY METAL PRODUCTS INC	12190	EXHIBIT D-1 - ADJOURNED ASSERTED AMOUNT CLAIM
PPG INDUSTRIES INC	10710	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PREMIER PRODUCTS INC	15627	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PROUD DOUGLAS AND ESTHER	12047	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
QUICK CABLE CORPORATION	2073	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RAWAC PLATING COMPANY	16334	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
REDROCK CAPITAL PARTNERS LLC	863	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE	4045	EXHIBIT A - ASSERTED AMOUNT CLAIMS
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING	8863	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC	8860	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR STANDARD SCALE & SUPPLY CO	8865	EXHIBIT A - ASSERTED AMOUNT CLAIMS

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS	8858	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR WHYCO FINISHING TECHNOLOGIES LLC	8874	EXHIBIT A - ASSERTED AMOUNT CLAIMS
ROOT NEAL & CO INC	4011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SBC GLOBAL	1581	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SENSUS PRECISION DIE CASTING INC	16479	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SIEMENS BUILDING TECHNOLOGIES INC	15692	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR	15976	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC	12011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11190	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11191	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11193	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11429	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	1201	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12257	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12828	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	14141	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14144	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14145	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC	14137	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC	15423	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR COLUMBIA LLC	6610	EXHIBIT D-3 - ADJOURNED CLAIM TO BE EXPUNGED PURSUANT TO SETTLEMENT
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC	5980	EXHIBIT D-2 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SSOE INC	16541	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
STANLEY ELECTRIC SALES OF AMERICA INC	12257	EXHIBIT A - ASSERTED AMOUNT CLAIMS
TAX COMMISSIONER OF THE STATE OF OHIO	8094	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION	12828	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
TESTEQUITY INC	16583	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
TEXAS INSTRUMENTS INCORPORATED AND TEXAS INSTRUMENTS INCORPORATED S&C	2713	EXHIBIT A - ASSERTED AMOUNT CLAIMS
THE DAYTON POWER AND LIGHT COMPANY	10373	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
THE GROWING CONCERN	1507	EXHIBIT A - ASSERTED AMOUNT CLAIMS
VERITAS SOFTWARE CORPORATION	10913	EXHIBIT A - ASSERTED AMOUNT CLAIMS
VERIZON NORTH INC	2340	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
VICTORY PACKAGING LP	11640	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V	12052	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
WASHINGTON LABORATORIES LTD	16515	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
WRIGHT PLASTIC PRODUCTS CO LLC	14878	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
WRIGHT PLASTIC PRODUCTS CO LLC	16447	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION